

# CALIFORNIA CHART OF ACCOUNTS

## CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

### Qualifying and Non-qualifying Accounts

#### Films - Movies of the Week - Mini-Series- Pilots

Effective July 1, 2015

Revised May 5, 2015

The chart below is intended as a helpful guide, and not an exact list of what are considered Qualified Expenditures. Qualified Expenditures are for pre-production, production, and post-production - not for development, marketing, publicity, or distribution. The following listing assumes where "yes" is designated that the service is performed or property is purchased or rented and used in the state of California. Items used or personnel services employed both within and outside of California can be qualified only for the prorata portion of costs incurred directly in California. Any expenditures incurred prior to issuance of the tax credit allocation letter are not qualified expenditures. **Visual Effects and Music Scoring & Track Recording expenditures that qualify for the 5% additional tax credit are indicated in GREEN.** See Guidelines with respect to Out of Zone expenditures eligible for 5% uplift. **Qualified expenditures that should not be included in the QE totals for calculating the percentage of out of zone expenditures are in RED.**

Account #	Description	Qualified	Comments
<b>101-00</b>	<b>STORY &amp; RIGHTS</b>		
101-01	Story Rights - Purchase	NO	
101-02	Acquisition Expenses	NO	
101-06	Title Report	YES	If work performed in California.
101-08	Copyright Fee	NO	
101-99	Fringe Benefits	NO	
<b>102-00</b>	<b>WRITING</b>		
102-01	Writers	NO	
102-03	Editor and Consultants	NO	
102-05	Research	YES	
102-06	Script Timing	YES	
102-07	Secretaries	YES	
102-08	Script Duplication	YES	
102-18	Script Clearance Research	YES	
102-19	Clearance Fees	YES	If paid to CA company
102-20	Clearance License Fees	NO	
102-40	Materials & Supplies	YES	
102-45	Box Rentals	YES	On Qualified Labor Only
102-47	Car Allowances, Mileage	YES	On Qualified Labor Only
102-50	Rentals	YES	
102-80	Writer Entertainment & Meals	YES	
102-85	Script Publication Fee (Feature)	NO	Paid to writer
102-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
<b>104-00</b>	<b>PRODUCER &amp; STAFF</b>		
104-01	Producer	NO	
104-02	Executive Producer	NO	
104-03	Line Producer	NO	
104-04	Associate Producers	NO	
104-07	Producer Secretaries	YES	
104-08	Producer Assistants	YES	
104-40	Purchases and Supplies	YES	
104-45	Box Rentals	YES	On Qualified Labor Only

Account #	Description	Qualified	Comments
<b>104-00</b>	<b>PRODUCER &amp; STAFF (cont.)</b>		
104-47	Car Allowances, Mileage	YES	On Qualified Labor Only
104-50	Rentals	YES	
104-80	Producer Entertainment and Meals	YES	
104-90	Producer Overhead Charge	NO	
104-95	Wrap Party/Crew & Cast Gifts/Gifts	NO	
104-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
<b>105-00</b>	<b>DIRECTOR &amp; STAFF</b>		
105-01	Director	NO	
105-02	Second Unit Director	NO	
105-03	Dialogue Coach, Acting Coach	YES	
105-04	Choreographer	YES	
105-05	Technical Advisor	YES	
105-07	Director's Secretary	YES	
105-08	Director's Assistant	YES	
105-40	Purchases and Supplies	YES	
105-45	Box Rentals	YES	On Qualified Labor Only
105-47	Car Allowances, Mileage	YES	On Qualified Labor Only
105-50	Rentals	YES	
105-60	Miscellaneous Director's Costs	YES	
105-80	Directors' Entertainment and Meals	YES	
105-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
<b>106-00</b>	<b>PRINCIPAL CAST</b>		
106-01	Principal Cast/Voices/Singers	NO	
106-15	Teacher/Welfare Worker	YES	
106-20	Casting Director	YES	For Work Performed in CA
106-21	Casting Assistants	YES	
106-40	Purchases and Supplies	YES	
106-45	Teachers' Box Rental	YES	
106-47	SAG Mileage Allowance/Car Allowance	NO	
106-50	Rentals	YES	
106-55	Wardrobe Allowance, Meal Penalties	NO	Qualified Labor Only
106-60	Principal Cast Expenses	YES	Itemized with proof of payment by prod co.
106-65	Principal Cast Gifts	NO	
106-80	Principal Cast Entertainment and Meals	YES	
106-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
<b>107-00</b>	<b>SUPPORTING CAST</b>		
107-01	Supporting Cast/Day Players	NO	
107-03	Puppet Captain	YES	Off-camera work only
107-04	Puppeteers	NO	
107-40	Purchases and Supplies	YES	
107-45	Box Rentals, Car Allowances	NO	
107-47	SAG Mileage Allowance	NO	
107-50	Rentals	YES	
107-55	Wardrobe Allowance, Meal Penalties	NO	Qualified Labor Only
107-63	Looping Group	NO	
107-64	Supporting Cast Gifts	NO	
<b>108-00</b>	<b>STUNTS</b>		
108-01	Stunt Coordinator	YES	Off-camera work only
108-02	Stunt Performers	NO	
108-03	Stunt Riggers/Safeties	YES	Off-camera work only

Account #	Description	Qualified	Comments
<b>108-00</b>	<b>STUNTS (cont.)</b>		
108-09	Overtime	YES	Coordinator, Riggers, and Safeties for off-camera work
108-10	Stunt Adjustments	NO	
108-40	Stunt Equipment/Rigging Supplies	YES	
108-42	Stunt Equipment/Rigging Rentals	YES	
108-43	Safety Advisors	YES	
108-45	Box Rentals, Car Allowances	YES	On Qualified Labor Only
108-47	SAG Mileage Allowance	YES	Coordinator, Riggers, and Safeties for off-camera work days only
108-55	Wardrobe Allowance, Meal Penalties	NO	Qualified Labor Only
108-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
<b>109-00</b>	<b>REHEARSALS</b>		
109-01	Non-Cast Readers	YES	
109-15	Cast "Models"	YES	
109-40	Purchases and Supplies	YES	
109-47	SAG Mileage Allowance	NO	
109-50	Rentals (Rehearsal Space, etc.)	YES	
109-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
<b>110-00</b>	<b>ABOVE-THE-LINE TRAVEL &amp; LIVING</b>		
110-02	Writer/Staff Travel and Living	YES	Intrastate airfare and CA hotel or corporate housing only; private residences do not qualify; Per Diems & Living Allowances do not qualify except for qualified labor.
110-03	Studio Travel and Living	NO	
110-04	Producer/Staff Travel and Living	YES	
110-05	Director/Staff Travel and Living	YES	
110-06	Principal Cast Travel and Living	YES	
110-07	Supporting Cast Travel and Living	YES	
110-08	Stunts (Non-performers) Travel and Living	YES	
110-09	Rehearsal Travel and Living	YES	
110-10	Travel Day Salaries- intrastate	YES	On Qualified Labor Only
110-12	Travel Day Salaries - into and out of CA	NO	
110-13	Luggage Fees	YES	Intrastate travel only
110-14	Travel Agent Fees/Taxes	YES	CA Travel Agency; intrastate travel only
110-99	Fringe Benefits	YES	On Qualified Labor Only; See Account #183-00
<b>PRODUCTION</b>			
<b>111-00</b>	<b>EXTRAS</b>		
111-01	Guild Extras	YES	
111-02	Waiver/Non-Union Extras	YES	
111-03	Stand-Ins	YES	
111-04	Special Ability Extras, Photodoubles	YES	Incl. singers & choir, sideline musicians, dancers
111-05	SAG Adjustments	YES	Does not include upgrades to performers
111-06	Pre-Production Interviews and Fittings	YES	
111-07	Precision Drivers	YES	
111-15	Teachers/Welfare Workers	YES	
111-20	Extras Casting Director	YES	For CA casting duties only
111-21	Extras Casting Assistant	YES	For CA casting duties only
111-40	Purchases and Supplies	YES	
111-45	Teachers Box Rentals	YES	
111-47	Car Allowances/Mileage	YES	
111-50	Extras Casting Rentals	YES	
111-99	Fringe Benefits	YES	See Account #183-00

Account #	Description	Qualified	Comments
<b>112-00</b>	<b>PRODUCTION STAFF</b>		
112-01	Production Manager	YES	\$100,000 cap if also receiving a producer credit, exclusive of fringes
112-02	First Assistant Director	YES	
112-03	Key Second Assistant Director	YES	
112-04	Other Second AD's and Trainees	YES	
112-05	Production Supervisor	YES	\$100,000 cap if also receiving a producer credit
112-06	Script Supervisor	YES	
112-07	Production Coordinator	YES	
112-08	Assistant Production Coordinator	YES	
112-09	Production Secretaries	YES	
112-10	Technical Advisor/Consultants/Interpreter	YES	
112-11	Production Assistants	YES	
112-12	Location Manager	YES	
112-13	Assistant Location Manager	YES	
112-14	Location Scouts	YES	
112-16	Production Accountant	YES	
112-19	Assistant Production Accountants	YES	
112-20	Construction Accountant	YES	
112-21	Payroll Accountant	YES	
112-35	Miscellaneous Prep/Board/Budget	YES	If in CA after issuance of Credit Allocation Letter
112-40	Purchases and Supplies	YES	
112-45	Box Rentals	YES	
112-47	Car Allowances	YES	
112-50	Rentals	YES	
112-99	Fringe Benefits	YES	See Account #183-00
<b>114-00</b>	<b>ART DEPARTMENT</b>		
114-01	Production Designer	YES	
114-02	Art Director	YES	
114-03	Assistant Art Director	YES	
114-04	Set Designers	YES	
114-05	Sketch/Storyboard Artists	YES	
114-06	Set Model Builders	YES	
114-07	Art Department Coordinator	YES	
114-08	Other Art Department Labor	YES	
114-11	Construction Coordinator	YES	
114-12	Construction Carpentry Foreman	YES	
114-13	Construction Paint Foreman	YES	
114-14	Grip/Labor Foreman	YES	
114-15	Construction First Aid	YES	
114-40	Purchases and Supplies	YES	
114-45	Box Rentals	YES	
114-47	Car Allowances	YES	
114-50	Rentals	YES	
114-60	Loss and Damages	YES	
114-70	Blue Printing	YES	
114-71	Stock Units/Backings	YES	
114-72	Processing	YES	
114-73	Research Materials	YES	
114-99	Fringe Benefits	YES	See Account #183-00
<b>115-00</b>	<b>SET CONSTRUCTION</b>		
115-01	Set Construction Labor	YES	
115-02	Set Construction Materials Purchase & Rental	YES	

Account #	Description	Qualified	Comments
<b>115-00</b>	<b>SET CONSTRUCTION (cont.)</b>		
115-03	Set Striking Labor	YES	
115-04	Set Striking Materials Purchase and Rental	YES	
115-10	Fold and Hold Sets	YES	
115-45	Box Rentals	YES	
115-70	Mill Costs	YES	
115-83	Strike - General	YES	
115-85	Miscellaneous Set Labor	YES	
115-86	Lighting Platforms	YES	
115-89	Rentals	YES	
115-90	Backings Rental/Purchase	YES	
115-92	General Start-Up Expenses	YES	
115-93	Scaffolding Rentals	YES	
115-94	Greens	YES	
115-95	Trash Disposal	YES	
115-99	Fringe Benefits	YES	See Account #183-00
<b>116-00</b>	<b>GRIP/SET OPERATIONS</b>		
116-01	Key Grip	YES	
116-02	Best Boy Grip	YES	
116-03	Company Grips	YES	
116-04	Dolly Grips	YES	
116-05	Crane Grips	YES	
116-07	Additional Grip Labor	YES	
116-08	Rigging and Striking Grips	YES	
116-09	Stand By Painters	YES	
116-10	Greensperson	YES	
116-11	Craft Service	YES	
116-12	Stand By Carpenters	YES	
116-15	Set First Aid	YES	
116-17	Set Watchperson/Fireman	YES	
116-40	Purchases and Supplies	YES	
116-45	Box Rentals	YES	
116-47	Car Allowances	YES	
116-50	Rentals	YES	
116-51	Grip Package	YES	
116-52	Additional Equipment	YES	
116-60	Loss and Damages	YES	
116-99	Fringe Benefits	YES	See Account #183-00
<b>118-00</b>	<b>CAMERA</b>		
118-01	Director of Photography	YES	
118-02	Camera Operator	YES	
118-03	First Assistant Cameraperson	YES	
118-04	Second Assistant Cameraperson	YES	
118-05	Loaders	YES	
118-06	Still Photographer & Box	YES	
118-07	Additional Camera Crew (includes D.I.T.)	YES	
118-08	Steadicam Operator	YES	
118-09	Steadicam Assistant	YES	
118-40	Purchases and Supplies	YES	
118-45	Box Rentals	YES	
118-47	Car Allowances	YES	
118-50	Rentals	YES	

Account #	Description	Qualified	Comments
<b>118-00</b>	<b>CAMERA (cont.)</b>		
118-51	Camera Package	YES	
118-60	Loss and Damages	YES	
118-99	Fringe Benefits	YES	See Account #183-00
<b>119-00</b>	<b>PRODUCTION SOUND</b>		
119-01	Mixer	YES	
119-02	Boom Operator	YES	
119-03	Cablepersons	YES	
119-04	Special Boom Operator	YES	
119-05	Audio Playback Operator	YES	
119-06	Audio Playback Assistant	YES	
119-07	Additional Audio Crew	YES	
119-40	Purchases and Supplies	YES	
119-45	Box Rentals	YES	
119-47	Car Allowances	YES	
119-50	Rentals	YES	
119-51	Walkie Talkies	YES	
119-52	Sound Package	YES	
119-60	Loss and Damages	YES	
119-99	Fringe Benefits	YES	See Account #183-00
<b>120-00</b>	<b>ELECTRICAL/SET LIGHTING</b>		
120-01	Gaffer/Chief Lighting Technician	YES	
120-02	Best Boy Electrician	YES	
120-03	Lamp Operators	YES	
120-04	Generator Operator and Assistants	YES	
120-05	Electrician Local 40	YES	
120-07	Additional Lamp Operators	YES	
120-08	Rigging and Striking Electricians	YES	
120-09	Special Equipment Operator	YES	
120-12	Electric Current Tie-Ins	YES	
120-13	Current	YES	
120-40	Purchases and Supplies	YES	
120-41	Globes, Gels and Carbons	YES	
120-45	Box Rentals	YES	
120-47	Car Allowances	YES	
120-50	Rentals	YES	
120-51	Electric Package	YES	
120-52	Stage Package	YES	
120-53	Rigging Package	YES	
120-54	Specialty Lighting	YES	
120-55	Generator Rentals	YES	
120-56	Cable Package	YES	
120-60	Loss and Damages	YES	
120-99	Fringe Benefits	YES	See Account #183-00
<b>121-00</b>	<b>SPECIAL EFFECTS</b>		
121-01	SPFX Coordinator	YES	
121-02	SPFX Foreman	YES	
121-03	SPFX Assistants	YES	
121-07	Additional SPFX Labor	YES	
121-08	SPFX Rigging and Striking	YES	
121-09	SPFX Manufacturing - Labor and Materials	YES	
121-40	Purchases and Supplies	YES	

Account #	Description	Qualified	Comments
<b>121-00</b>	<b>SPECIAL EFFECTS (cont.)</b>		
121-45	Box Rentals	YES	
121-47	Car Allowances	YES	
121-50	Rentals	YES	
121-60	Loss and Damages	YES	
121-99	Fringe Benefits	YES	See Account #183-00
<b>122-00</b>	<b>CREATURE/MECHANICAL EFFECTS</b>		
122-01	C/M Effects Coordinator	YES	
122-02	C/M Effects Foreman	YES	
122-03	C/M Effects Assistants	YES	
122-07	Additional C/M Effects Labor	YES	
122-08	C/M Rigging and Striking	YES	
122-09	C/M Manufacturing - Labor and Materials	YES	
122-40	Purchases and Supplies	YES	
122-45	Box Rentals	YES	
122-47	Car Allowances	YES	
122-50	Rentals	YES	
122-60	Loss and Damages	YES	
122-99	Fringe Benefits	YES	See Account #183-00
<b>123-00</b>	<b>SET DRESSING</b>		
123-01	Set Decorator	YES	
123-02	On Set Dressers	YES	
123-03	Leadman	YES	
123-04	Buyers	YES	
123-05	Swing Gang	YES	
123-06	Additional Swing Labor	YES	
123-09	Set Dressing Manufacturing/Labor	YES	
123-10	Electrical Fixture Manufacturing/Labor	YES	
123-40	Purchases and Supplies	YES	
123-41	Drapery/Carpet	YES	
123-45	Box Rentals	YES	
123-47	Car Allowances	YES	
123-53	Purchase - Electronics	YES	100% of purchase price if period electronics >5 yrs old from date of purchase; otherwise subject to digital asset reduction
123-60	Rentals	YES	
123-62	Loss and Damages	YES	
123-99	Fringe Benefits	YES	See Account #183-00
<b>124-00</b>	<b>ANIMALS &amp; HANDLERS</b>		
124-01	Head Wrangler/Gang Boss	YES	
124-02	Wranglers	YES	
124-03	Ramrods	YES	
124-04	Wild Animal Trainer/Handler	YES	
124-05	Domestic Animal Trainer/Handler	YES	
124-06	Veterinarian	YES	
124-07	Additional Trainers/Handlers	YES	
124-40	Purchases and Supplies	YES	
124-41	Animal Purchases	YES	
124-45	Box Rentals	YES	
124-47	Car Allowances	YES	
124-50	Rentals	YES	
124-51	Animal Rentals	YES	
124-55	Animal Transportation, Feeding & Stabling	YES	Transportation within CA

Account #	Description	Qualified	Comments
<b>124-00</b>	<b>ANIMALS &amp; HANDLERS (cont.)</b>		
124-60	Loss and Damages	YES	
124-99	Fringe Benefits	YES	See Account #183-00
<b>125-00</b>	<b>WARDROBE</b>		
125-01	Costume Designers	YES	
125-02	Key Costumers	YES	
125-03	Costumers, Costume Supervisor	YES	
125-04	Wardrobe Assistants	YES	
125-05	Costume Sketch Artist	YES	
125-06	Assistant Costume Designer	YES	
125-07	Additional Wardrobe Assistants	YES	
125-08	Seamstress/Tailor	YES	
125-09	Manufacturing Labor	YES	
125-10	Outside Alterations	YES	
125-11	Restocking Fee	YES	
125-12	Wardrobe Cleaning and Dyeing	YES	
125-40	Purchases and Supplies	YES	
125-41	Washing Machine & Dryer	YES	
125-45	Box Rentals	YES	
125-47	Car Allowances	YES	
125-50	Rentals	YES	
125-51	Wardrobe Rentals	YES	
125-52	Shop Rentals	YES	
125-55	Wardrobe Allowance	NO	Qualified Labor Only
125-60	Loss and Damages	YES	
125-99	Fringe Benefits	YES	See Account #183-00
<b>127-00</b>	<b>MAKEUP &amp; HAIRDRESSING</b>		
127-01	Key Makeup Artists	YES	
127-02	Makeup Artists	YES	
127-05	Body Makeup Artists	YES	
127-07	Additional Makeup Artists	YES	
127-11	Key Hairstylists	YES	
127-12	Hairstylists	YES	
127-17	Additional Hairstylists	YES	
127-21	Key Prosthetic Makeup Artist	YES	
127-22	Prosthetic Makeup Artist	YES	
127-27	Additional Prosthetic Makeup Artists	YES	
127-40	Purchases and Supplies	YES	
127-41	Wigs Purchase/Rentals	YES	
127-45	Box Rentals	YES	
127-47	Car Allowances	YES	
127-50	Rentals	YES	
127-60	Loss and Damages	YES	
127-99	Fringe Benefits	YES	See Account #183-00
<b>128-00</b>	<b>VIDEO PLAYBACK AND ASSIST</b>		
128-01	Video Assist Operator	YES	
128-03	24 Frame Playback Operator	YES	
128-04	24 Frame Playback Assistant	YES	
128-07	Miscellaneous Video Labor	YES	
128-40	Purchases and Supplies	YES	
128-41	Video Transfers	YES	
128-45	Box Rentals	YES	



Account #	Description	Qualified	Comments
<b>128-00</b>	<b>VIDEO PLAYBACK AND ASSIST (cont.)</b>		
128-47	Car Allowances	YES	
128-50	Rentals	YES	
128-51	Video Assist Package	YES	
128-60	Loss and Damages	YES	
128-99	Fringe Benefits	YES	See Account #183-00
<b>131-00</b>	<b>PROPS</b>		
131-01	Propmaster	YES	
131-02	Assistant Propmaster	YES	
131-03	Second Assistant Propmaster	YES	
131-05	Weapons Handler	YES	
131-07	Additional Property Persons	YES	
131-08	Food Stylist	YES	
131-09	Prop Manufacturing Labor/Materials	YES	Labor must be in CA
131-40	Purchases and Supplies	YES	
131-45	Box Rentals	YES	
131-47	Car Allowances	YES	
131-50	Rentals	YES	
131-60	Loss and Damages	YES	
131-99	Fringe Benefits	YES	See Account #183-00
<b>135-00</b>	<b>ACTION PROPS AND PICTURE VEHICLES</b>		
135-01	Picture Vehicle Coordinator	YES	
135-02	Assistant Picture Vehicle Coordinator	YES	
135-05	Mechanic/Automobile Service Person	YES	
135-09	Vehicle Prop Manufacture	YES	
135-40	Automobile Purchases and Supplies	YES	
135-41	Aircraft Purchases and Supplies	YES	
135-42	Boat/Watercraft Purchases and Supplies	YES	
135-43	Train/Railroad Purchases and Supplies	YES	
135-44	Stage Coach/Wagon/Misc Purchases & Supplies	YES	
135-45	Box Rentals	YES	
135-47	Car Allowances	YES	
135-50	Automobile Rentals	YES	
135-51	Aircraft Rentals	YES	
135-52	Boat/Watercraft Rentals	YES	
135-53	Train/Railroad Rentals	YES	
135-54	Stage Coach/Wagons/Misc. Rentals	YES	
135-60	Loss and Damages	YES	
135-61	Vehicle Repair/Restoration/Maintenance	YES	
135-99	Fringe Benefits	YES	See Account #183-00
<b>140-00</b>	<b>PRODUCTION FILM RAW STOCK &amp; LAB</b>		
140-17	Raw Stock	YES	Deduct rebates, including studio usage rebates.
140-18	Negative Developing	YES	
140-19	Printing	YES	
140-20	Daily Film to Video Tape Transfer	YES	
140-22	HD-Cam	YES	
140-32	Videotape/Hard Drives/Digital Cards	YES	Subject to digital asset reduction
140-63	Sound Transfers	YES	
140-65	Polaroid	YES	
140-66	Still Film/HD Stills Expense	YES	Only for production purposes - not publicity.

Account #	Description	Qualified	Comments
<b>141-00</b>	<b>SECOND UNIT</b>		
141-XX	Same as 1st Unit	Same as 1st Unit	
<b>142-00</b>	<b>ADDITIONAL UNIT</b>		
142-XX	Same as 1st Unit	Same as 1st Unit	
<b>144-00</b>	<b>TESTS</b>		
144-XX	Same as 1st Unit	Same as 1st Unit	
<b>147-00</b>	<b>TRANSPORTATION</b>		
147-01	Transportation Coordinator	YES	
147-02	Transportation Captain	YES	
147-03	Transportation Co-Captain	YES	
147-04	Dispatcher	YES	
147-05	Passenger Vans & Drivers	YES	
147-08	Electrical Vehicles & Drivers	YES	
147-10	Honeywagons & Drivers	YES	
147-11	Star Trailers & Drivers	YES	
147-15	Set Construction Vehicles & Drivers	YES	
147-16	Grip/Set Operations Vehicles & Drivers	YES	
147-18	Camera & Sound Vehicles & Drivers	YES	
147-20	Set Lighting Vehicles & Drivers	YES	
147-21	Special Effects Vehicles & Drivers	YES	
147-23	Set Dressing Vehicles & Drivers	YES	
147-25	Wardrobe Vehicles & Drivers	YES	
147-27	Makeup & Hair Vehicles & Drivers	YES	
147-31	Property Vehicles & Drivers	YES	
147-32	Crew Buses & Drivers	YES	
147-33	School Rooms & Drivers	YES	
147-34	Camera Cars & Drivers	YES	
147-35	Vehicle Transport Carrier & Driver	YES	
147-36	Water Truck & Driver	YES	
147-38	Miscellaneous Vehicles/Equipment & Drivers	YES	
147-40	Gasoline & Oil	YES	
147-41	Maintenance & Supplies	YES	
147-42	Permits/Tolls/Parking/Etc.	YES	Within CA
147-43	Traffic and Parking Fines	NO	
147-44	Mileage	YES	Within CA for Qualified Labor only
147-45	Driver Meal Allowances	YES	
147-46	Limousines & Taxis	YES	
147-47	Messengers	YES	
147-48	Drop Loads	YES	Intrastate
147-49	D.O.T. Filings	YES	
147-51	Self Drive Vehicles	YES	
147-60	Loss and Damages	YES	
147-99	Fringe Benefits	YES	See Account #183-00
<b>150-00</b>	<b>LOCATION AND OFFICE EXPENSES</b>		
150-01	Survey Costs/Air Fares/Hotels	YES	Intrastate Airfare Only; No private residences
150-02	Survey Costs - Per Diems	YES	On Qualified Labor Only
150-03	Fire Safety Officers/Police	YES	
150-04	Security	YES	
150-05	Travel Agency Fees & Taxes	YES	On intrastate travel only; CA Agency.
150-19	Caterers	YES	
150-31	Production Office Rent	YES	

Account #	Description	Qualified	Comments
<b>150-00</b>	<b>LOCATION AND OFFICE EXPENSES (cont.)</b>		
150-32	Location Office Furniture & Equip. Rental	YES	
150-33	Office Phones & Communication Equip. Rentals	YES	
150-40	Production Office Supplies	YES	
150-41	Shipping and Postage	YES	Intrastate shipping only
150-42	Other Location Expenses	YES	Within CA
150-49	Wrap Party Expenses	NO	
150-50	Location Site Rentals	YES	
150-51	Donations for Use of Location	YES	Executed location agreement required.
150-52	Crew Work Space Rentals	YES	
150-53	Storage Space Rental	YES	
150-54	Location Permits	YES	
150-55	Relocation Fees for site usage	YES	
150-60	Location Site Restoration	YES	
150-63	Air Conditioning & Heating Rentals	YES	
150-65	Portable Restroom Facilities	YES	
150-75	Trash Bins & Trash Removal	YES	
150-80	Below-The-Line Meals	YES	
150-99	Fringe Benefits	YES	See Account #183-00
<b>155-00</b>	<b>BELOW-THE-LINE TRAVEL &amp; LIVING</b>		
155-11	Extras Hotel	YES	Hotel, Motel, and Corporate Housing within the state; private residences do not qualify
155-12	Production Staff Hotel	YES	
155-14	Art Department Hotel	YES	
155-15	Set Construction Hotel	YES	
155-16	Grip/Set Operations Hotel	YES	
155-18	Camera Hotel	YES	
155-19	Sound Hotel	YES	
155-20	Electric/Lighting Hotel	YES	
155-21	Special Effects Hotel	YES	
155-22	Creature/Mechanical Effects Hotel	YES	
155-23	Set Dressing Hotel	YES	
155-24	Animal Handlers Hotel	YES	
155-25	Wardrobe Hotel	YES	
155-27	Makeup & Hair Hotel	YES	
155-28	Video Playback & Assist Hotel	YES	
155-31	Property Hotel	YES	
155-47	Transportation Hotel	YES	
155-50	Locations Hotel	YES	
155-60	Visual Effect Hotel	YES	
155-61	Picture Editorial Hotel	YES	
155-75	Publicity Hotel	NO	
155-76	Below-The-Line Airfares	YES	Intrastate Travel Only; CA Travel Agent
155-77	Luggage Fees	YES	Intrastate Travel Only
155-78	Travel Day Salaries - Intrastate	YES	On Qualified Labor Only
155-80	Travel Day Salaries - Into and Out of CA	NO	
155-92	Below-The-Line Per Diems	YES	On Qualified Labor Only
155-99	Fringe Benefits	YES	See Account #183-00
<b>159-00</b>	<b>STAGE AND BACKLOT CHARGES</b>		
159-02	First Aid/Nurse	YES	
159-03	Fire Safety Officers	YES	
159-04	Security	YES	
159-10	Utilities	YES	

Account #	Description	Qualified	Comments
<b>159-00</b>	<b>STAGE AND BACKLOT CHARGES (cont.)</b>		
159-43	Crew Parking	YES	
159-50	Stage/Backlot Rental	YES	
159-51	Crew Working Space Rental	YES	
159-52	Storage Space Rental	YES	
159-55	Air Conditioning & Heating Rental	YES	
159-60	Repairs and Restoration	YES	
159-65	Trash Bins & Trash Removal	YES	
159-99	Fringe Benefits	YES	See Account #183-00
<b>160-00</b>	<b>VISUAL EFFECTS</b>		
160-01	Visual Effects Producer	NO	
160-02	Visual Effects Supervisor	YES	\$100,000 cap if also receiving a producer credit
160-03	Visual Effects Coordinator	YES	
160-04	Visual Effects Editor	YES	
160-05	Visual Effects Assistant Editor	YES	
160-06	Visual Effects Accountant	YES	
160-07	Visual Effects Assistant Accountant	YES	
160-08	Visual Effects Storyboard Artist	YES	
160-09	Visual Effects Vendor On-Set Supervision	YES	
160-10	Visual Effects CGI Artist	YES	
160-11	Set Survey Technician, P.A.	YES	
160-12	Data Wrangler	YES	
160-13	Pre-visualization/Post-Visualization	YES	
160-14	Matte Shots	YES	
160-15	Wire Removal	YES	
160-16	Motion Capture	YES	
160-17	Motion Control	YES	
160-18	Telecine/Scanning	YES	
160-19	Lidar	YES	
160-20	Simulcam	YES	
160-21	Blue/Green Screen Rentals	YES	
160-22	Miniature Supervising Crew	YES	
160-23	Miniature Model Shop	YES	
160-31	Outside Contract Bids / VFX Vendors	YES	
160-40	Overtime	YES	On Qualified Labor Only
160-41	Office Rentals	YES	
160-42	Blue/Green Screen shooting	YES	
160-43	Process/Rear Projection (Hansard)	YES	
160-44	Tests, Plate/Element Tests & Shoot	YES	
160-50	Rentals	YES	
160-52	3D Related Costs	YES	If incurred, purchased or rented in CA
160-55	2D to 3D conversion	YES	Must be included in CFC budget; CA vendor
160-56	VFX Staff computer rentals	YES	Addtl 5% if salary qualifies for addtl 5%
160-57	Stop Motion Photography	YES	
160-58	Box Rentals/Computer Rentals	YES	
160-59	Materials & Supplies	YES	
160-60	Loss and Damages	YES	
160-99	Fringe Benefits	YES	See Account #183-00
<b>181-00</b>	<b>INSURANCE CLAIM</b>		
181-01	Deductible	NO	
181-02	Recoverable Costs	YES	Must be deducted from qualified expenditure total
181-03	Non-Allowable Costs	NO	

Account #	Description	Qualified	Comments
183-00	FRINGE BENEFITS		
183-02	Unemploment Insurance (Federal)	NO	
183-04	FICA - Social Secruity (Federal)	NO	
183-05	FICA - Medicare (Federal)	NO	
183-06	CA State Unemployment Insurance	YES	On Qualified Labor Only
183-07	Additional FUTA	NO	
183-08	Worker's Compensation	YES	On Qualified Labor Only
183-09	Vacation Accrual	YES	
183-10	Vacation Paid	YES	
183-11	Holiday Accrual (if not budgeted separately)	YES	
183-12	Holiday Paid	YES	
183-13	Sick Pay Accrual	NO	
183-14	Sick Pay Paid	NO	
183-15	Crew Union PH&W	YES	On Qualified Labor Only
183-16	Teamster Union PH&W	YES	
183-17	DGA PH&W	YES	
183-18	SAG Extras PH&W	YES	
183-19	Extras Casting Fee (do not include with handling fees)	YES	
183-20	Above the Line Handling Fees	YES	
183-21	Below the Line Handling Fees	YES	
POST PRODUCTION			
361-00	PICTURE EDITORIAL		
361-01	Feature Editor	YES	Work must be performed in CA
361-02	First Assistant Feature Editor	YES	
361-03	Second Assistant Editor	YES	Work must be performed in CA
361-04	Third Assistant Editor	YES	
361-05	Apprentice Editors	YES	
361-06	Editorial Production Assistants	YES	
361-07	Additional Editorial Staff	YES	
361-08	Post Supervisor	YES	Work must be performed in CA; \$100,000 cap if also receiving a producer credit
361-10	Librarian	YES	Work must be performed in CA
361-12	Coding	YES	
361-17	Negative Cutting	YES	
361-20	Animation Quick Time Editor	YES	
361-21	Animation Editing & Projection	YES	
361-40	Purchases	YES	
361-45	Box Rentals	YES	
361-47	Mileage Allowance/Messengers	YES	
361-50	Rentals	YES	
361-51	Editing Room Rentals	YES	
361-56	Equipment Shipping	YES	Within CA
361-60	Editing Equipment Repairs	YES	
361-64	Courier Charges	YES	Within CA
361-80	Editorial Meals & Craft Service	YES	
361-99	Fringe Benefits	YES	See Account #183-00
362-00	SOUND EDITORIAL		
362-01	Sound Designer	YES	
362-02	Sound Effects Editors	YES	
362-03	Assistant Sound Effects Editors	YES	
362-04	Apprentice Sound Effects Editors	YES	
362-05	Additional Sound Effects Editors	YES	

Account #	Description	Qualified	Comments
<b>362-00</b>	<b>SOUND EDITORIAL (cont.)</b>		
362-06	Additional Assistant Sound Effects Editors	YES	
362-08	ADR Editor	YES	
362-09	Assistant ADR Editor	YES	
362-10	Additional ADR Editors	YES	
362-11	Outside Contractor Sound Editing Package	YES	
362-20	Animation Quick Time Sound Editor	YES	
362-21	Music Consultant	YES	
362-22	Music Editor	YES	
362-23	Assistant Music Editor	YES	
362-24	Additional Music Editor	YES	
362-25	Additional Assistant Music Editor	YES	
362-31	Contract Music Editing Package	YES	
362-40	Purchases	YES	
362-45	Box Rentals	YES	
362-47	Messengers	YES	
362-50	Rentals	YES	
362-51	Studio Rentals	YES	Studio must be located in CA
362-62	Temp Dub: Labor	YES	
362-63	Temp Dub 3:1 Transfer	YES	
362-64	Stereo Dub Transfer	YES	
362-80	Field Recordist	YES	
362-99	Fringe Benefits	YES	See Account #183-00
<b>363-00</b>	<b>POST PRODUCTION SOUND</b>		
363-01	Sound Reprints	YES	
363-03	1:1 Mag Transfers	YES	
363-05	Re-recording/Dubbing	YES	
363-08	Looping & ADR Facility	YES	Facility charges only; no performers
363-09	M & E Editing	YES	
363-15	Foley Stages	YES	Stages must be in CA
363-16	Foley Walkers	YES	
363-20	Records and Supplies	YES	
363-22	Vocal Recording Studio	YES	Studio must be located in CA
363-23	Vocal Mix Downs	YES	
363-24	Effects Mag Transfers	YES	
363-25	Music Tracking Transfer	YES	
363-26	Tie Lines	YES	CA costs only
363-30	Laydown	YES	
363-31	Playback	YES	
363-40	Purchases	YES	
363-41	Mag Stock Reprints	YES	
363-42	Mag Stock Looping & ADR	YES	
363-44	Negative Raw Stock	YES	
363-47	Messengers	YES	
363-50	Rentals	YES	
363-51	Studio Rentals	YES	Studio must be located in CA
363-53	Domestic & M&E Sound Del. Mstrs+Prot. Copies	YES	
<b>364-00</b>	<b>POST PRODUCTION FILM &amp; LAB</b>		
364-01	Editorial Reprints	YES	
364-02	Film Leader	YES	
364-03	Dialogue Transfers	YES	
364-04	Vocal Mag Film & Tape	YES	

Account #	Description	Qualified	Comments
<b>364-00</b>	<b>POST PRODUCTION FILM &amp; LAB (cont.)</b>		
364-05	Music Mag Film	YES	
364-06	Effects Mag Film	YES	
364-07	Foley Mag Film	YES	
364-08	Optical Sound Tracks	YES	Limit One
364-09	Optical Sound Tracks Stock	YES	
364-10	Negative Splicing	YES	
364-11	Continuity/Spotting List	NO	
364-20	Film to Video Tape Transfers	YES	
364-21	Off Line Edit	YES	
364-22	Online Edit	YES	
364-24	3D Costs	YES	
364-26	Synch Print	YES	
364-31	Work Print/Reversal Dupes	YES	
364-32	Answer Print, Select Print	YES	Limit One
364-33	Interpositive	YES	Limit One
364-34	Internegative	YES	Limit One
364-35	Checkprint	YES	Limit One
364-36	Showprint, Release Print	NO	
364-37	YCM Color Separations, Digital Separations	NO	Archival
364-38	Geographical Separations	NO	
364-39	Composite Check Print	YES	Limit One
364-40	Purchases - Video Tape Stock	YES	
364-41	Purchases - Magnetic Film	YES	
364-43	Airline Versions, PAL Versions, TV Versions	NO	
364-46	Video Mastering	YES	No distribution copies
364-50	Rentals	YES	
364-51	Studio Rentals	YES	The studio must be located in CA
364-52	Stock Picture Footage and Processing	YES	If within CA
364-53	Digital Intermediate	YES	
364-54	Subtitling, Foreign Language Versions	NO	
364-55	Consolidated Record Audio Masters	NO	
364-57	Digital Cinema Package (DCP) DCDM	YES	
364-58	Foreign Localized Versions	NO	
364-59	Stock Footage License/Reuse Fees	NO	
<b>365-00</b>	<b>MUSIC EDITORIAL</b>		
365-01	Music Editor	YES	If scoring/track recording in Ca, 5% uplift
365-02	Assistant Music Editor	YES	If scoring/track recording in Ca, 5% uplift
365-10	Researcher	YES	If scoring/track recording in Ca, 5% uplift
365-12	Library/Archive Fees	YES	
365-20	Film to Video Transfer	YES	
365-23	Lab Processing	YES	
365-40	Purchases	YES	
365-47	Shipping & Messengers	YES	
365-50	Rentals	YES	
365-51	Studio Rentals	YES	The studio must be located in California
365-63	Stock Sound Tracks	NO	
365-99	Fringe Benefits	YES	See Account #183-00
<b>366-00</b>	<b>MUSIC</b>		
366-01	Orchestration	YES	
366-02	Composer	NO	
366-03	Conductor	YES	If not score composer also

Account #	Description	Qualified	Comments
<b>366-00</b>	<b>MUSIC (cont.)</b>		
366-04	Songwriters	NO	
366-05	Music Supervisors	NO	
366-06	Singers	YES	In CA; Excludes star vocalists
366-07	Copyists	YES	
366-08	Rehearsals	YES	
366-09	Pre-Score: Musicians/Playback	YES	
366-10	Scoring: Musicians	YES	
366-11	Scoring Stage	YES	
366-13	Song Purchases	NO	
366-14	Rights & Clearances	NO	
366-15	Album Mastering	NO	
366-16	Score Album Costs (Except Mastering)	NO	
366-20	Soundtrack Album Track Costs	NO	
366-31	Studio Engineers and Supplies	YES	For scoring only
366-40	Purchases	YES	
366-47	Messengers	YES	
366-50	Rentals	YES	Associated with scoring/track recording for 5%
366-51	Studio Rentals	YES	Associated with scoring/track recording for 5%
366-52	Electronic Music Package	YES	If not part of composer package fee
366-56	Cartage	YES	Within CA
366-64	Courier Charges	YES	Within CA
366-99	Fringe Benefits	YES	On qualified labor only; See account #183-00
<b>368-00</b>	<b>TITLES/DISSOLVES/WIPES</b>		
368-11	Titles Designer	YES	Work must be performed in CA
368-12	Main & End Titles, Title Sequence	YES	
368-13	Textless Backgrounds	NO	
368-14	Opticals: Fades & Dissolves	YES	Work must be performed in CA
368-23	Lab Processing	YES	
368-30	Develop Wedges	YES	Work must be performed in CA
368-31	Develop Mattes	YES	
368-32	Daily Work Prints	YES	Work must be performed in CA
368-33	Raw Stock	YES	
<b>369-00</b>	<b>PROJECTION</b>		
369-01	Projectionist	YES	
369-03	Independent Screening Room Projectionist	YES	
369-50	Rentals	YES	
369-51	Studio Rentals	YES	Studio must be located in CA
369-99	Fringe Benefits	YES	See account # 183-00
<b>370-00</b>	<b>POST PRODUCTION TRAVEL &amp; LIVING</b>		
370-02	Post Production Picture Editorial Airfare	YES	Intrastate Airfare Only Lodging and travel expenses within the state. Hotel, Motel or corporate housing; no private residences; Taxable and/or Nontaxable Per Diem on Qualified Labor Only.
370-04	Post Production Picture Editorial Hotel	YES	
370-06	Post Production Picture Editorial Per Diem	YES	
370-08	Sound Editorial Airfare	YES	
370-10	Sound Editorial Hotel	YES	
370-12	Sound Editorial Per Diem	YES	
370-14	Music Editorial Airfare	YES	
370-16	Music Editorial Hotel	YES	
370-18	Music Editorial Per Diem	YES	
370-20	Music Airfare	YES	
370-22	Music Hotel	YES	
370-24	Music Per Diem	YES	



Account #	Description	Qualified	Comments
<b>370-00</b>	<b>POST PRODUCTION TRAVEL &amp; LIVING (cont.)</b>		
370-26	Projectionist Airfare	YES	Intrastate Airfare Only; Lodging and travel expenses within the state. Hotel, Motel or corporate housing; no private residences; Taxable and/or Nontaxable Per Diem on Qualified Labor Only.
370-28	Projectionist Hotel	YES	
370-30	Projectionist Per Diem	YES	
370-56	Other Post-Production Travel & Living	YES	Within CA; Per Diems on Qualified Labor Only
<b>OTHER</b>			
<b>470-00</b>	<b>MISCELLANEOUS CHARGES</b>		
470-02	Bank Fees (Account, Wire Transfers, Currency Exchange)	NO	
470-03	California Sales Taxes	YES	
470-05	Carbon Offset Cert/Tree Planting	NO	Not a qualified expense but good for the planet
470-07	City Business License	YES	
470-12	Clearance Coordinator	YES	
470-13	Community Relations & Film Promotion	NO	
470-14	Computer/Digital office Equipment	YES	1/5 of purchase price allowed
470-15	Corporate Tax Return	NO	
470-16	CPA Expense for Agreed Upon Procedure Report	NO	
470-18	Dolby, DTS, SDDS License Fees	NO	
470-19	Harassment Training	NO	
470-20	MPAA Rating Fee	YES	
470-30	Online Photo Approval Service	YES	If based in CA
470-32	Online Purchases	YES	If used in CA
470-33	Online Shipping	YES	If shipped within the state
470-36	Petty Cash "P" Card Fees	YES	If issued by CA-based company
470-40	Post Production Accounting	YES	Does not include Agreed Upon Procedures Report
470-42	Preview Expenses	NO	e.g., theater rental, audience recruitment, test marketing cost
470-44	Product Placement Credits	NO	
470-50	Product Placement Staff	NO	
470-65	Production Legal Expenses, including Labor Relations	YES	Excludes financing, distribution, or marketing expenses
470-70	Production Services Company Fees	NO	
470-71	Property Taxes	NO	
470-72	Record Retention (Scanning Documents)	YES	
470-73	Reusable Water Bottles	YES	
470-74	Safety Advisor, "Green" Advisor	YES	
470-75	Software Purchases	NO	
470-76	Solar Power Cells	YES	
470-77	Studio Charges for Specific Items	YES	All related party transactions subject to review
470-84	Studio Entertainment	NO	
470-85	Studio Overhead Allocations	NO	
470-86	Work Visa Fees	NO	
<b>471-00</b>	<b>INSURANCE</b>		
471-01	Negative Insurance	YES	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-03	General Liability Insurance	YES	
471-04	Umbrella Policy	YES	
471-05	Workers' Compensation Insurance	YES	
471-06	Automobile Liability Insurance	YES	
471-07	Guild Travel Insurance	YES	
471-08	Insurance Adjusters	YES	
471-09	Insurance Auditors	YES	
471-10	Cast Exams	YES	
471-35	Miscellaneous Additional Premiums	YES	
471-02	Errors & Omissions Insurance	NO	

Account #	Description	Qualified	Comments
<b>471-00</b>	<b>INSURANCE (cont.)</b>		
471-08	Essential Element	NO	
471-11	Insurance Deductibles	NO	
<b>475-00</b>	<b>PUBLICITY</b>		
475-05	Special Stills Photographer	NO	
475-11	Publicist	NO	
475-40	Purchases	NO	
475-41	Stills Supplies	NO	
475-42	Stills Lab Expense	NO	
475-43	Promotional Materials	NO	
475-45	Box Rental	NO	
475-47	Car Allowances	NO	
475-50	Rentals	NO	
475-80	Publicity Meals and Entertainment	NO	
475-90	DVD Extras, Trailers, EPK	NO	
475-99	Fringe Benefits	NO	
<b>480-00</b>	<b>CONTINGENCY</b>		
480-01	Contingency	YES	Up to 10% only on estimated qualifying expenditures in CA; DO NOT INCLUDE IN JOBS RATIO CALCULATION.
<b>481-00</b>	<b>COMPLETION BOND</b>		
481-00	Completion Bond	YES	Must be purchased from a CA-based Bond Company and included in Total Production Budget; Allowable percentage up to 2% on qualified spend only. DO NOT INCLUDE IN JOBS RATIO CALCULATION.